

## Appendix A Council Tax Resolution

### The Council is recommended to resolve as follows:

1. At a meeting on the 7 December 2021, the Chief Financial Officer agreed the Council Tax base for 2022/23:
  - a. for the whole South Somerset District Council area as 60,643.62 [Item T in formula in Section 31B of the Local Government Finance Act 1992 (as amended (the Act) (**the tax base for the whole district**)];
  - b. for dwellings in those parts of its area to which one or more special items relate as in the attached Appendix B (**the tax base for each parish or town council area**).
2. Calculate that the Council Tax requirement for the Council's own purposes for 2022/23 (excluding parish and town precepts and special expenses) is **£11,043,810**
3. That the following amounts be calculated for the year 2022/23 in accordance with Sections 31 to 36 of the Act:

(a)	<b>£81,137,230</b>	being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act; ( <b>expenditure, including all precepts issued to it by parish and town councils</b> ).
(b)	<b>£63,557,660</b>	being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act ( <b>income, including government grants, benefits subsidy and adjustments for deficits on the Collection Fund</b> ).
(c)	<b>£17,579,570</b>	being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act; as its <b>Council Tax requirement</b> for the year. (Item R in the formula in Section 31B of the Act); ( <b>expenditure less income</b> ).
(d)	<b>£289.88</b>	being the amount at 3(c) above (Item R), all divided by Item T (1(a) above), calculated by the Council, in accordance with Section 31B of the Act, as <b>the basic amount of its Council Tax, per Band D property, for District, Somerset Rivers Authority and parish and town council requirements including special expenses</b> ).

(e)	<b>£6,535,760</b>	being the aggregate amount of all special items referred to in Section 34(1) of the Act (as per the attached Appendix B): <b>(parish and town council precepts including special expenses)</b> .
(f)	<b>£182.11</b>	being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (1(a) above), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no parish and town precept relates <b>(the District Council element of the tax for Band D dwellings)</b> .
(g)	<b>Appendix B</b>	The amount shown in Appendix B being, each parish or town in the Council's area, the amount given by adding to the amount in 3(f) above, the result of dividing the special item relating to that part of its area by the amount of its Council Tax in those parts of its area to which the special items relate; <b>(the COMBINED District and parish, or District and town amounts of Council Tax for Band D dwellings)</b> (note: for completeness the table shows all areas and parish or town council precepts, if any, and how they affect the total tax)
(h)	<b>Appendix B</b>	the amounts shown in Appendix B being, for each parish or town in the Council's area, the amounts given by applying to the amounts referred to at 3(f) and 3(g) above the formula and categories set out in Section 36 of the Act as <b>the district, parish and town Council Taxes for each valuation band in each parish and town</b>
(i)	<b>Appendix B</b>	for the parishes of Castle Cary, Ilchester and Wayford the amounts shown include an amount raised relating to special items in accordance with Section 35(2) (d) of the Act

4. To note that the Somerset County Council, the Avon and Somerset Police and Crime Commissioner and the Devon and Somerset Fire and Rescue Authority have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in the tables below.
5. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the table below as the amounts of Council Tax for 2022/23 for each part of its area and for each of the categories of dwellings. The table excludes parish and town precepts and special expenses.



## Valuation Bands

### South Somerset District Council

A	£121.41
B	£141.64
C	£161.88
D	£182.11
E	£222.58
F	£263.05
G	£303.52
H	£364.22

### Somerset County Council

A	£819.27
B	£955.81
C	£1,092.36
D	£1,228.90
E	£1,501.99
F	£1,775.08
G	£2,048.17
H	£2,457.80

### Somerset County Council – Adult Social Care

A	£110.07
B	£128.41
C	£146.76
D	£165.10
E	£201.79
F	£238.48
G	£275.17
H	£330.20

### Avon and Somerset Police and Crime Commissioner

A	£167.47
B	£195.38
C	£223.29
D	£251.20
E	£307.02
F	£362.84
G	£418.67
H	£502.40

**Devon and Somerset Fire and Rescue Authority**

A	£61.19
B	£71.39
C	£81.59
D	£91.79
E	£112.19
F	£132.59
G	£152.98
H	£183.58

**Aggregate of Council Tax Requirements (excluding parish and town precepts and special expenses)**

A	£1,279.41
B	£1,492.63
C	£1,705.88
D	£1,919.10
E	£2,345.57
F	£2,772.04
G	£3,198.51
H	£3,838.20

6. Authorities will be required to hold a referendum if their relevant basic amount of council tax (i.e. the band D having excluded local precepts) is in excess of the council tax referendum principles. The following council tax referendum limits apply for 2022/23:
- a. a core council tax referendum principle of up to 2% for shire counties, unitary authorities, London boroughs, the Greater London Authority (GLA) and fire and rescue authorities.
  - b. an Adult Social Care (ASC) Precept of 1% for all authorities responsible for ASC services.
  - c. a bespoke council tax referendum principle of up to 2% or £5, whichever is higher, for shire district councils.
  - d. a referendum principle of £10 for police authorities.
  - e. no council tax referendum principles for town and parish councils.